



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, बुधवार, 3 सितम्बर, 2003/12 भाद्रपद, 1925

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-171002, 30 अगस्त, 2003

संख्या ई0एक्स0एन0-एफ(18)3/99.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश में यात्रियों और सामान पर कर लगाने का अधिनियम, 1955 (1955 का 15) की धारा 22 के अधीन उन्हें प्रदत्त शक्तियों का प्रयोग करते हुए, राजपत्र में प्रकाशित सरकार की अधिसूचना संख्या आर-102-22/53, तारीख 5 अप्रैल, 1957 हिमाचल प्रदेश पैसेजर्स एण्ड गुडज टैक्सेशन रूलज, 1957, का और संशोधन करने के लिए निम्नलिखित नियम बनाने का प्रस्ताव करते हैं और इन्हें जन साधारण की सूचना के लिए राजपत्र, हिमाचल प्रदेश (असाधारण) में एतद्द्वारा प्रकाशित किया जाता है ;

यदि इन नियमों की बाबत इन नियमों द्वारा सम्भाव्य प्रभावित होने वाले किसी हितवद्ध व्यक्ति का, कोई आक्षेप(पों) या सुझाव(वों) हों तो, वह, इसे (इन्हें), इस अधिसूचना के प्रकाशन की तारीख से 30 दिनों की अवधि के भीतर, आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश, शिमला-171009 को भेज सकेगा ;

उपरोक्त नियत अवधि के भीतर प्राप्त आक्षेप(पों) या सुझाव(वों) पर, यदि कोई है इन नियमों को अन्तिम रूप देने से पूर्व सरकार द्वारा विचार किया जाएगा; अर्थात्:—

### प्रारूप नियम

1. संक्षिप्त नाम और प्रारम्भ.—(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश पैसेजर्स एण्ड गुडज टैक्सेशन रूल्ज, 2003 है ।

(2) ये नियम प्रथम सितम्बर, 2003 को प्रवृत्त होंगे ।

2. नियम 9 का संशोधन.—हिमाचल प्रदेश पैसेजर्स एण्ड गुडज टैक्सेशन रूल्ज, 1957 (जिन्हें इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 9 के उप-नियम (8) में,—

(क) खण्ड (a) में, विद्यमान उप-खण्ड (i) को उप-खण्ड (ia) के रूप में संख्यांकित किया जाएगा और इस प्रकार पुनः संख्यांकित उप-खण्ड (ia) से पूर्व, निम्नलिखित नया उप-खण्ड (i) अंतःस्थापित किया जाएगा , अर्थात्:—

“(i) Educational Institution Bus,—

(a) Mini Bus : Rs. 6,000/- per annum

(b) B'g Bus : Rs. 7,500/- per annum.”;

(ख) विद्यमान खण्ड (c) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात्:—

“(c) the lump-sum passenger tax, in the case of Educational Institution Bus, Taxi Car or Jeep and Scooter Rickshaw as specified in sub-clauses (i), (ii) and (iii) of clause (a) of this sub-rule shall be payable in equal quarterly instalments payable within 30 days of the commencement of the quarter to which it relates :

Provided that the lump-sum tax in respect of Maxi Cab specified in sub-clause (ia) of clause (a) shall be paid within 7 days of the commencement of the month to which it relates.”; and

(ग) उप-नियम (9) में, विद्यमान अंक “1997” के स्थान पर “2003” अंक प्रतिस्थापित किए जाएंगे ।

3. नियम 9-ए का संशोधन.—उक्त नियमों के नियम 9-ए में, उप-नियम (1) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात्:—

“(1) The owner of stage carriage or a contract carriage (including Educational Institution Bus) other than those specified in sub-rule (8) of rule 9 but excluding the owner of Education Institution Bus specified in sub-clause (i) of clause (a) of sub-rule (8) of rule 9 shall pay to the State Government surcharge in lump-sum at the rate of 20% of the lump-sum tax determined by the Assessing Authority under sub-rule (1) or (1-A) of rule 9 or fixed under sub-clause (i) of clause (a) of sub-rule (8) as the case may be, of rule 9:

Provided that no surcharge under this rule shall be payable when the Government has, by notification issued under section 10 of the Act, exempted any stage

carriage or contract carriage or educational institution bus, from the payment of surcharge."

आदेश द्वारा,

हस्ताक्षरित/-

प्रधान सचिव (आवकारी एवं कराधान) ।

[Authoritative English text of this Department notification No. EXN-F(18) 3/99, dated the 30th August, 2003, as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

Shimla-171002, the 30th August, 2003

**No. EXN-F (18) 3/99.**—In exercise of the powers conferred by section 22 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955), the Governor, Himachal Pradesh, proposes to make the following rules further to amend the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 published in the Official Gazette *vide* Government Notification No. R-102-22/53, dated the 5th April, 1957 and the same are hereby published in the Rajpatra, Himachal Pradesh (Extra-ordinary) for the information of the general public;

If any interested person likely to be affected by these rules, has any objection(s) or suggestion(s) with regard to these rules, he may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-171009 within a period of thirty days from the date of publication of this notification;

Objection(s)/suggestion(s), if any, received within the above stipulated period shall be taken into consideration by the Government before finalising the same, namely :—

### DRAFT RULES

**1. Short title and commencement.**—(1) These rules may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 2003.

(2) These rules shall come into force with effect from 1st September, 2003.

**2. Amendment of Rule 9.**—In rule 9 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 (hereinafter called the said rules), in sub-rule (8),—

- (a) in clause (a), the existing sub-clause (i) shall be re-numbered as sub-clause (ia) and before the sub-clause (ia) so re-numbered, the following new sub-clause (i) shall be inserted, namely :—

“(i) Educational institution Bus,—

- (a) Mini Bus  
(b) Big Bus

Rs. 6,000/- per annum.  
Rs. 7500/- per annum.”;

(b) for the existing clause (c), the following shall be substituted, namely :—

“(c) the lump-sum passenger tax, in the case of Educational Institution Bus, Taxi Car or Jeep and Scooter Rickshaw as specified in sub-clauses (i), (ii) and iii) of clause (a) of this sub-rule shall be payable in equal quarterly instalments payable within 30 days of the commencement of the quarter to which it relates :

Provided that the lump-sum tax in respect of Maxi Cab specified in sub-clause (iv) of clause (a) shall be paid within 7 days of the commencement of the month to which it relates”; and

(c) In sub-rule (9), for the existing figures, “1997”, the figures “2003” shall be substituted.

3. *Amendment of rule 9-A.*—In rule 9-A of the said rules, for sub-rule (1), the following shall be substituted, namely :—

“(1) The owner of stage carriage or a contract carriage (including Educational Institution Bus) other than those specified in sub-rule (8) of rule 9 but excluding the owner of Educational Institution Bus specified in sub-clause (i) of clause (a) of sub-rule (8), of rule 9 shall pay to the State Government surcharge in lump-sum at the rate of 20% of the lump-sum tax determined by the Assessing Authority under rule (1) or (1-A) of rule 9 or fixed under sub-clause (i) of clause (a) of sub-rule (8) as the case may be, of rule 9 :

Provided that no surcharge under this rule shall be payable when the Government has, by notification issued under section 10 of the Act, exempted any stage carriage or contract carriage or educational institution bus, from the payment of surcharge.”.

By order,

Sd/-

*Principal Secretary (Excise and Taxation).*